

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0078 Hawks Home Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	52,938.69	52,134.97	0.00	803.72	0.00	0.00
23XX Support Services - General Administration	5,953.98	5,953.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,664.92	12,664.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,812.70	2,812.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,992.88	1,992.88	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	76,363.17	75,559.45	0.00	803.72	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	76,363.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/75,559.45		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0083 Johnston Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	28,417.98	28,417.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	278.92	278.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,522.77	0.00	3,522.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,377.08	2,377.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	22.37	22.37	0.00	0.00	0.00	0.00
<b>Totals</b>	34,619.12	31,096.35	3,522.77	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	34,619.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,522.77/31,096.35		11.33%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0085 Albion Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	9,923.46	9,923.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,455.02	8,455.02	0.00	0.00	0.00	0.00
<b>Totals</b>	18,378.48	18,378.48	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	18,378.48					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/18,378.48		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0086 Coal Creek-Plainview Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,287.56	31,287.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,659.40	0.00	4,659.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,987.34	2,987.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	799.50	799.50	0.00	0.00	0.00	0.00
<b>Totals</b>	39,733.80	35,074.40	4,659.40	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	39,733.80					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 4,659.40/35,074.40		13.28%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0087 Ekalaka Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	446,637.77	446,637.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,301.31	12,301.31	0.00	0.00	0.00	0.00
222X Educational Media Services	11,850.60	11,850.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,658.25	34,927.80	2,730.45	0.00	0.00	0.00
24XX Support Services - School Administration	6,208.60	6,208.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,568.96	2,868.46	35,700.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,655.62	73,429.76	225.86	0.00	0.00	0.00
27XX Student Transportation Services	39,436.18	37,544.23	0.00	1,891.95	0.00	0.00
31XX Food Services	71,673.94	71,673.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,132.93	1,132.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,834.86	3,834.86	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,744.30	0.00	XXXXXXXXXX	10,744.30	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,665.25	3,665.25	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>757,368.57</b>	<b>706,075.51</b>	<b>38,656.81</b>	<b>12,636.25</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>757,368.57</b>					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 38,656.81/706,075.51		5.47%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0090 Ridge Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,295.06	1,295.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,956.73	2,956.73	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	416.46	416.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	605.02	605.02	0.00	0.00	0.00	0.00
<b>Totals</b>	5,273.27	5,273.27	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,273.27					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/5,273.27		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0096 Alzada Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	62,862.04	62,677.05	0.00	184.99	0.00	0.00
222X Educational Media Services	244.00	244.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,512.74	4,512.74	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,190.20	5,190.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,211.25	1,211.25	0.00	0.00	0.00	0.00
<b>Totals</b>	74,020.23	73,835.24	0.00	184.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	74,020.23					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/73,835.24		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**06 Carter**  
**0097 Carter County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	354,089.20	354,089.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,462.77	13,462.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,792.24	9,792.24	0.00	0.00	0.00	0.00
222X Educational Media Services	17,726.77	17,726.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,635.11	62,625.40	2,009.71	0.00	0.00	0.00
24XX Support Services - School Administration	18,514.77	18,514.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,872.28	2,930.44	47,941.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,237.96	129,827.64	410.32	0.00	0.00	0.00
27XX Student Transportation Services	136,748.93	88,538.93	0.00	48,210.00	0.00	0.00
31XX Food Services	10,603.29	10,603.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,529.99	22,529.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,530.64	28,530.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,480.70	0.00	XXXXXXXXXX	12,480.70	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,073.33	3,073.33	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	873,297.98	762,245.41	50,361.87	60,690.70	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	873,297.98					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 50,361.87/762,245.41		6.61%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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